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ILLINOIS INHERITANCE TAX.—The recent decision of the Supreme Court of the United States upholding the validity of the Illinois Inheritance Tax Act, *Magoun v. Illinois Trust and Savings Bank* (reported in Chicago Legal News, May 7th), derives considerable interest from the practical importance of the result, as well as the fact that the opinion is delivered by the new member of the court, Mr. Justice McKenna. The case does not seem, however, to cast any new light upon the principles of constitutional law; as in truth the constitutional objections which the appellants attempted to raise to the validity of the law appear to offer no serious difficulties. Inheritance tax laws, substantially similar to that of Illinois, have been passed in many of our States, as well as in England, and have received considerable attention from our courts. Such a tax has universally been recognized as a proper exercise of legislative power, and as being in substance a tax upon the right of succession created by laws concerning testamentary disposition and distribution in intestacy, and not a tax directly upon property. The constitutional objections which have been raised have usually been directed to the classification or system of exemptions in a particular law, and have been alleged to arise under provisions in State constitutions prescribing uniformity of taxation. These objections have generally been held by the State courts to have no force; though in New Hampshire, Ohio, and a few other States they have been sustained by a somewhat narrow construction, as it would seem, of particular clauses of State constitutions. The courts of the United States have, in several cases, recognized such taxes as legitimately imposed by the States upon the right of succession. *United States v. Perkins*, 163

A CORRECTION. — In a recent NOTE, II HARVARD LAW REVIEW, 541, it was stated that one Von der Ahe, whose arrest by his bail was in question, was the defendant in an action of debt. This we find to have been error. Von der Ahe was the defendant in an action of malicious prosecution; the case went against him, and he appealed. The bail piece on which he was arrested was issued upon his appeal bond. This correction does not affect the law as stated in our NOTE. — ED.